



General Assembly

February Session, 2012

***Raised Bill No. 5374***

LCO No. 1703

\*01703\_\_\_\_\_VA\_\*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:  
(VA)

***AN ACT ESTABLISHING A VETERANS' FOSTER HOME PILOT PROGRAM.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective from passage and applicable to taxable years*  
2       *commencing on or after January 1, 2012*) (a) As used in this section:

3       (1) "Veteran" has the same meaning as provided in section 27-103 of  
4       the general statutes;

5       (2) "Homeless" means a person (A) living on the streets or in  
6       shelters, (B) coming out of a homeless program or transitional housing,  
7       or (C) paying more than fifty per cent of income for rent;

8       (3) "Eligible sponsor" means a person who meets the requirements  
9       established by the Commissioner of Veterans' Affairs and who  
10      provides transitional housing to a program participant not bearing any  
11      familial relation to the eligible sponsor;

12      (4) "Program participant" means a homeless veteran or a homeless  
13      surviving spouse or a homeless minor child, residing in this state, of a  
14      veteran who has died either during his or her term of service or after

15 receiving an honorable discharge therefrom. "Program participant"  
16 does not include such a surviving spouse who has remarried.

17 (b) The Department of Veterans' Affairs shall establish a veterans'  
18 foster home pilot program that shall provide tax credits for eligible  
19 sponsors who provide transitional housing opportunities to homeless  
20 veterans and their families. The department shall facilitate contact  
21 between eligible sponsors and program participants to provide  
22 housing for program participants, establish eligibility requirements for  
23 eligible sponsors and program participants, monitor the program for  
24 fraud by eligible sponsors or program participants, and distribute tax  
25 vouchers to eligible sponsors.

26 (c) (1) There shall be allowed a credit for eligible sponsors against  
27 the tax imposed under chapter 229 of the general statutes, not  
28 exceeding five thousand dollars in any one taxable year. An eligible  
29 sponsor may only receive one such credit per year and shall not  
30 receive subsequent credits for the same program participants.

31 (2) An eligible sponsor shall apply to the department for a tax credit  
32 voucher not earlier than ninety days after providing housing for a  
33 program participant, and shall provide with such application such  
34 information as the department may require to determine the eligible  
35 sponsor's eligibility to claim a credit under this section. If the  
36 department determines that an eligible sponsor is eligible for such  
37 credit, the department shall enter on the voucher an amount not  
38 greater than five thousand dollars and shall issue the voucher to such  
39 eligible sponsor. The department shall provide a copy of such voucher  
40 to the Commissioner of Revenue Services. An eligible sponsor shall  
41 submit such voucher upon filing such sponsor's income tax return.

42 (d) The commissioner shall submit a report to the joint standing  
43 committee of the General Assembly having cognizance of matters  
44 relating to veterans' affairs, in accordance with section 11-4a of the  
45 general statutes, not later than January 1, 2014. The report shall contain  
46 an evaluation of the pilot program's operation and effectiveness

47 including, but not limited to, the number of program participants, the  
48 present housing status of program participants, and recommendations  
49 for modification, continuation or termination of the program.

|   |  |             |
|---|--|-------------|
| This act shall take effect as follows and shall amend the following sections: |  |             |
| Section 1   | <i>from passage and<br/>applicable to taxable years<br/>commencing on or after<br/>January 1, 2012</i> | New section |

***Statement of Purpose:***

To increase transitional housing opportunities available to homeless veterans and their families by providing tax incentives to sponsors who provide such transitional housing.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*